



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION

PRESENT: **Robert H. Naftaly, Chair STC**
 Robert R. Lupi, Member STC
 Douglas B. Roberts, Member STC

Kelli Sobel, Executive Secretary
 Marie G. Medlock, Recording Secretary

DATE OF MEETING: **June 28, 2005**

PLACE OF MEETING: **Treasury Bond Finance Board Room**
 1st Floor Treasury Building
 Lansing, MI

TIME OF MEETING: **9:00 A.M.**

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of June 14, 2005 as presented.
- Item 2. **Scheduled for 9:15 A.M. – Adjourned until August 23, 2005**
 Classification Appeal No. 04-078, Maxine Pflanzner
 Minden Township, Sanilac County. Parcel No. 190-017-400-010-00.
- Classification Appeal No. 04-079, Maxine Pflanzner
 Minden Township, Sanilac County. Parcel No. 190-017-200-020-00.
- Classification Appeal No. 04-080, Maxine Pflanzner
 Minden Township, Sanilac County. Parcel No. 190-017-200-030-00.
- Classification Appeal No. 04-081, Maxine Pflanzner
 Minden Township, Sanilac County. Parcel No. 190-017-300-010-00.
- Classification Appeal No. 04-082, Maxine Pflanzner
 Minden Township, Sanilac County. Parcel No. 190-017-300-020-00.

Item 2 (continued):

Classification Appeal No. 04-083, Maxine Pflanze
Minden Township, Sanilac County. Parcel No. 190-017-400-020-00.

Classification Appeal No. 04-084, Maxine Pflanze
Minden Township, Sanilac County. Parcel No. 190-020-100-020-00.

- Item 3. It was moved by Lupi, supported by Roberts, and unanimously approved the proposed STC Bulletin 9 of 2005 regarding the provisions of PA 23 of 2005.
- Item 4. The Commission received and filed the letter from Frederick Headen, Director, Bureau of Local Government Services, to D. Glenn Lemmon, President, Michigan Assessors Association, inviting members of the State Assessors Board and State Tax Commission to the Association's conference to be held August 7th through 10th at Crystal Mountain.
- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the Proposed Distribution Worksheet for the Eligible Tax Reverted Property Specific Tax as required by PA 260 of 2003.
- Item 6. It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-049, Daniel F. & Barbara Browne
Jordan Township, Antrim County. Parcel No. 05-09-016-013-00.
- Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-072, Charles & Joyce Wilson
Thornapple Township, Barry County. Parcel No. 08-14-004-001-10.
- Item 8. It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-086, Jeffrey D. Forbes
Ferry Township, Oceana County. Parcel No. 64-013-036-200-06.
- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-103, Chesterine Montanbeau
Amboy Township, Hillsdale County. Parcel No. 30-18-007-100-012-07-9-2.

- Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-108, Ladell Hackenberg
Porter Township, Van Buren County. Parcel No. 80-16-016-008-03.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved that the classification of the below-referenced property is Residential Real for the year 2004:
Classification Appeal No. 04-136, Sherry Low
Climax Township, Kalamazoo County. Parcel No. 3912-07-480-016.
- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke per Section 15(1) (Requested by certificate holder) for the below-referenced Industrial Facility Exemption Certificate:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
2002-530	MARYSVILLE POWER LLC	CITY OF MARYSVILLE	ST. CLAIR	real and personal

- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer/contingent transfer of certificates for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
1998-413	ARCTIC GLACIER GRAYLING INC	GRAYLING TWP.	CRAWFORD
1999-050	C M L TECHNOLOGY INC	VILLAGE OF MILLINGTON	TUSCOLA

- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original certificates for the below-referenced Industrial Facility Exemption Certificates:

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2003-378	VISTEON CORPORATION	CITY OF MONROE	MONROE
2003-411	QUALITY SPRING/TOGO INC	CITY OF COLDWATER	BRANCH
2003-457	BENTELER AUTOMOTIVE	COMSTOCK TWP.	KALAMAZOO
2004-004	FEDERAL SCREW WORKS	CITY OF BIG RAPIDS	MECOSTA
2004-138	MAHLE VALVE TRAIN INC	HOLLAND TWP.	OTTAWA
2005-012	FLUID EQUIPMENT DEV CO LLC	CITY OF MONROE	MONROE
2005-088	SEABROOK PLASTICS, INC	CITY OF NORTON SHORES	MUSKEGON
2005-090	ANN ARBOR FABRICATION INC	VILLAGE OF DEXTER	WASHTENAW

- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2000-091	HOLLIE A MILLER	CITY OF DETROIT	WAYNE	2	\$211,213
N2000-101	PEGGY STOKES	CITY OF DETROIT	WAYNE	2	\$228,000
N2002-162	GAIL FIELDER	CITY OF DETROIT	WAYNE	2	\$176,240
N2002-163	MICHAEL & ASALEI Y GILES	CITY OF DETROIT	WAYNE	2	\$175,845
N2002-170	JAMEEL WILLIAMS	CITY OF DETROIT	WAYNE	2	\$183,655
N2002-178	HAZEN TURNER	CITY OF DETROIT	WAYNE	2	\$170,565
N2002-200	DUANE ROBINSON	CITY OF DETROIT	WAYNE	2	\$177,225
N2002-398	ORA T PERRY	CITY OF DETROIT	WAYNE	2	\$169,670
N2002-424	GAYLE BONNER	CITY OF DETROIT	WAYNE	1	\$359,215
N2004-0229	RHONDA L HOLLOWELL	CITY OF DETROIT	WAYNE	2	\$275,355
N2004-0231	JACOB MANTEUFFEL	CITY OF DETROIT	WAYNE	2	\$203,500
N2004-0597	AMANDA FLEMING & ADAM GILLEY	CITY OF DETROIT	WAYNE	1	\$20,843
N2004-0599	THOMAS PLIZ	CITY OF DETROIT	WAYNE	1	\$74,491
N2004-0601	RICK GOMEZ, JR	CITY OF DETROIT	WAYNE	1	\$28,837
N2004-0602	ELIZA WICHER	CITY OF DETROIT	WAYNE	1	\$17,992
N2004-1011	CRYSTAL JACKSON	CITY OF RIVER ROUGE	WAYNE	2	\$160,000
N2005-058	JEROME D SELDEN	CITY OF MOUNT CLEMENS	MACOMB	1	\$69,654
N2005-060	LAURENCE R TRUMBLE, III	CITY OF MOUNT CLEMENS	MACOMB	1	\$80,918
N2005-061	MICHAEL J ALTER, JR	CITY OF MOUNT CLEMENS	MACOMB	1	\$81,000
N2005-062	DEBORAH J DEHATE	CITY OF MOUNT CLEMENS	MACOMB	1	\$76,000
N2005-064	SAMANTHA SCHULTZ	CITY OF MOUNT CLEMENS	MACOMB	1	\$105,135
N2005-069	JOHN SCHAEFER	CITY OF MOUNT CLEMENS	MACOMB	1	\$99,883

- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificate for the Neighborhood Enterprise Zone Application in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-299	SONNY & SUSAN L MODIANO	CITY OF DETROIT	WAYNE	1	\$50,000

- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to revise the original certificate from new to Rehabilitation Certificate for the Neighborhood Enterprise Zone Application in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-420	WILLIAM E. BRANHAM III	CITY OF DETROIT	WAYNE	1	\$359,215

- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the certificates for the Neighborhood Enterprise Zone Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-456	CAROLA DEVELOPMENT LLC	CITY OF DETROIT	WAYNE	1	\$ 0
N2002-457	CAROLA DEVELOPMENT LLC	CITY OF DETROIT	WAYNE	1	\$ 0

- Item 19 . It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-04-4118; MICROTEL INN & SUITES; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-075-166; PERSONAL; Property;

2002 AV from \$ 92,300 to \$ 121,500; TV from \$ 92,300 to \$ 121,500;

2003 AV from \$ 79,600 to \$ 104,500; TV from \$ 79,600 to \$ 104,500;

2004 AV from \$ 71,000 to \$ 93,500; TV from \$ 71,000 to \$ 93,500.

154-04-4119; HAWTHORNE SUITES; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 09-90-00-073-416; PERSONAL; Property;

2002 AV from \$ 173,500 to \$ 247,100; TV from \$ 173,500 to \$ 247,100;

2003 AV from \$ 150,700 to \$ 217,900; TV from \$ 150,700 to \$ 217,900;

2004 AV from \$ 134,900 to \$ 197,800; TV from \$ 134,900 to \$ 197,800.

154-04-4363; TIFFANY'S PIZZA; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0175-100; PERSONAL; Property;

2002 AV from \$ 14,200 to \$ 35,800; TV from \$ 14,200 to \$ 35,800;

2003 AV from \$ 13,300 to \$ 32,800; TV from \$ 13,300 to \$ 32,800;

154-05-0277; HITACHI DATA SYSTEMS CORP; CITY OF OAK PARK; OAKLAND COUNTY; BERKELEY Sch. Dist.; 99-19-004-028; PERSONAL; Property;

2003 AV from \$ 265,060 to \$ 229,290; TV from \$ 265,060 to \$ 229,290;

2004 AV from \$ 194,150 to \$ 167,950; TV from \$ 194,150 to \$ 167,950.

154-05-0618; GENERAL ELECTRIC CO; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-263-560; PERSONAL; Property;

2003 AV from \$ 267,350 to \$ 351,550; TV from \$ 267,350 to \$ 351,550.

Item 19 (continued):

154-05-0619; GENERAL ELECTRIC COMPANY; CITY OF SOUTHFIELD;
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-67-263-570;
PERSONAL; Property;
2003 AV from \$ 741,290 to \$ 749,750; TV from \$ 741,290 to \$ 749,750;
2005 AV from \$ 480,960 to \$ 486,800; TV from \$ 480,960 to \$ 486,800.

154-05-0735; WIND POINT PARTNERS; CITY OF SOUTHFIELD;
OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-99-83-500-400;
PERSONAL; Property;
2005 AV from \$ 118,810 to \$ 148,850; TV from \$ 118,810 to \$ 148,850.

154-05-0771; CIT COMMUNICATIONS FINANCE CORP DBA: AVAYA;
CITY OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30
999 00 2002 001; PERSONAL; Property;
2003 AV from \$ 104,800 to \$ 185,550; TV from \$ 104,800 to \$ 185,550.

154-05-0772; UNITED RENTALS C/O DELOITTE & TOUCHE, LLP; CITY
OF ALLEN PARK; WAYNE COUNTY; MELVINDALE Sch. Dist.; 30 999 00
3021 001; PERSONAL; Property;
2004 AV from \$ 19,700 to \$ 42,150; TV from \$ 19,700 to \$ 42,150.

154-05-0776; SUNRISE OF ROCHESTER; CITY OF ROCHESTER HILLS;
OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-990-073;
PERSONAL; Property;
2004 AV from \$ 235,260 to \$ 266,390; TV from \$ 235,260 to \$ 266,390.

154-05-0778; BIOMERIEUX, INC.; CITY OF PONTIAC; OAKLAND
COUNTY; PONTIAC Sch. Dist.; 64 99-00-930-172; PERSONAL; Property;
2005 AV from \$ 0 to \$ 9,830; TV from \$ 0 to \$ 9,830.

154-05-0779; GOLDEN MEADOWS PHOTOGRAPHY; OXFORD TWP.;
OAKLAND COUNTY; LAKE ORION Sch. Dist.; P 99-00-003-062;
PERSONAL; Property;
2005 AV from \$ 0 to \$ 12,120; TV from \$ 0 to \$ 12,120.

154-05-0780; COYOTE GOLF CLUB; LYON TWP.; OAKLAND COUNTY;
SOUTH LYON Sch. Dist.; K-99-00-960-004; PERSONAL; Property;
2004 AV from \$ 72,150 to \$ 209,610; TV from \$ 72,150 to \$ 209,610.

154-05-0781; MACDERMID, INC.; LYON TWP.; OAKLAND COUNTY;
SOUTH LYON Sch. Dist.; K-99-00-002-940; PERSONAL; Property;
2005 AV from \$ 175,580 to \$ 210,350; TV from \$ 175,580 to \$ 210,350.

Item 19 (continued):

154-05-0782; OAKLAND DENTAL CENTER; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-005-009; PERSONAL; Property;
2005 AV from \$ 50,000 to \$ 110,040; TV from \$ 50,000 to \$ 110,040.

154-05-0783; CARDTRONICS, LP; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-004-223; PERSONAL; Property; 2005 AV from \$ 720 to \$ 5,500; TV from \$ 720 to \$ 5,500.

154-05-0784; AUDIO VISUAL INNOVATIONS; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-004-138; PERSONAL; Property;
2005 AV from \$ 10,500 to \$ 26,150; TV from \$ 10,500 to \$ 26,150.

154-05-0785; SEYFRIED & ASSOCIATES, PC; CITY OF BLOOMFIELD HILLS; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 12-99-00-980-025; PERSONAL; Property;
2004 AV from \$ 38,000 to \$ 71,460; TV from \$ 38,000 to \$ 71,460.

154-05-0786; EMBER'S RESTAURANT & DELICATESSEN; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C 99 00 008 600; PERSONAL; Property;
2005 AV from \$ 7,890 to \$ 56,640; TV from \$ 7,890 to \$ 56,640.

154-05-0787; CITICORP LEASING, INC.; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 63-C-99-00-004-177; PERSONAL; Property;
2005 AV from \$ 283,660 to \$ 0 ; TV from \$ 283,660 to \$ 0 .

154-05-0788; ERIN INDUSTRIES; CITY OF WALLED LAKE; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92 99-00-003-790; PERSONAL; Property;
2005 AV from \$ 102,960 to \$ 200,630; TV from \$ 102,960 to \$ 200,630.

154-05-0789; CARDTRONIC LP DBA: CARDTRONICS LP; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-000-208; PERSONAL; Property;
2005 AV from \$ 550 to \$ 3,150; TV from \$ 550 to \$ 3,150.

154-05-0790; BIOMERIEUX, INC.; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-003-379; PERSONAL; Property;
2004 AV from \$ 2,430 to \$ 3,560; TV from \$ 2,430 to \$ 3,560;
2005 AV from \$ 0 to \$ 3,050; TV from \$ 0 to \$ 3,050.

Item 19 (continued):

154-05-0791; NATIONAL CITY MORTGAGE CO.; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72 99-00-004-235; PERSONAL; Property;
2004 AV from \$ 45,090 to \$ 151,340; TV from \$ 45,090 to \$ 151,340.

154-05-0792; TOMRA; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72 99-00-004-209; PERSONAL; Property;
2004 AV from \$ 0 to \$ 55,480; TV from \$ 0 to \$ 55,480.

154-05-0793; PHILLIPS MEDICAL CAPITAL, LLC ATTN: CORP TAX DEPT.; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04 99-00-000-068; PERSONAL; Property;
2005 AV from \$ 0 to \$ 71,760; TV from \$ 0 to \$ 71,760.

154-05-0794; PLUTO POST PRODUCTIONS; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-970-669; PERSONAL; Property;
2004 AV from \$ 98,680 to \$ 164,440; TV from \$ 98,680 to \$ 164,440.

154-05-0795; THE THINK TANK; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-010-156; PERSONAL; Property; 2005 AV from \$ 400 to \$ 1,900; TV from \$ 400 to \$ 1,900.

154-05-0796; RAMS HORN OF FARMINGTON; CITY OF FARMINGTON; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 20-99-00-018-035; PERSONAL; Property;
2004 AV from \$ 54,100 to \$ 75,970; TV from \$ 54,100 to \$ 75,970.

154-05-0797; DIRECT CAPITAL CORP.; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-005-352; PERSONAL; Property;
2005 AV from \$ 0 to \$ 15,750; TV from \$ 0 to \$ 15,750.

154-05-0798; CARDTRONICS; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-004-344; PERSONAL; Property;
2005 AV from \$ 1,250 to \$ 4,160; TV from \$ 1,250 to \$ 4,160.

154-05-0800; HALL ENGINEERING; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-990-055; PERSONAL; Property;
2004 AV from \$ 69,720 to \$ 111,670; TV from \$ 69,720 to \$ 111,670.

154-05-0801; ERVIN LEASING; HIGHLAND TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H 99-00-001-750; PERSONAL; Property;
2004 AV from \$ 21,660 to \$ 22,340; TV from \$ 21,600 to \$ 22,340.

Item 19 (continued):

154-05-0802; CALLAWAY GOLF SALES, ATTN: TAX DEPT.; HIGHLAND TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H 99-00-003-034; PERSONAL; Property;
2005 AV from \$ 0 to \$ 2,130; TV from \$ 0 to \$ 2,130.

154-05-0803; OBI CORPORATION; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-80-029-002; PERSONAL; Property; 2005 AV from \$ 20,000 to \$ 40,840; TV from \$ 20,000 to \$ 40,840.

154-05-0804; TCF LEASING, INC.; MILFORD TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L 99-00-004-068; PERSONAL; Property;
2004 AV from \$ 0 to \$ 73,420; TV from \$ 0 to \$ 73,420.

154-05-0805; C & G MYERS CONSTRUCTION; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L 99-00-005-048; PERSONAL; Property;
2005 AV from \$ 0 to \$ 21,940; TV from \$ 0 to \$ 21,940.

154-05-0806; BELLACINO'S PIZZA, HANZA ENTERPRISES, INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-005-684; PERSONAL; Property;
2004 AV from \$ 35,000 to \$ 68,360; TV from \$ 35,000 to \$ 68,360;
2005 AV from \$ 40,000 to \$ 58,950; TV from \$ 40,000 to \$ 58,950.

154-05-0807; VIVITING THERAPISTS, INC.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-05-005-414; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,540; TV from \$ 0 to \$ 1,540.

154-05-0808; SALON GEORGETTE, LLC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 99-00-302-120; PERSONAL; Property;
2004 AV from \$ 18,290 to \$ 33,920; TV from \$ 18,290 to \$ 33,920;
2005 AV from \$ 18,290 to \$ 33,920; TV from \$ 18,290 to \$ 33,920.

154-05-0809; WILLIAM SONOMA STORES #300 C/O PROPERTY TAX DEPT. 355; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-251-060; PERSONAL; Property;
2005 AV from \$ 261,150 to \$ 374,150; TV from \$ 261,150 to \$ 374,150.

154-05-0810; NOVASTAR MORTGAGE, INC.; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-314-100; PERSONAL; Property;
2005 AV from \$ 113,410 to \$ 226,190; TV from \$ 113,410 to \$ 226,190.

Item 19 (continued):

154-05-0811; GRAND RIVER COMMUNICATIONS, INC.; CHESTERFIELD TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 059-030-352-005-03-0; REAL; Property;
2005 AV from \$ 0 to \$ 63,587; TV from \$ 0 to \$ 63,587.

154-05-0812; ROSEVILLE FOODS DBA: ROSEVILLE SAVE-A-LOT; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 470-26150-00; PERSONAL; Property;
2005 AV from \$ 50,000 to \$ 148,350; TV from \$ 50,000 to \$ 148,350.

154-05-0813; ALLIED CASH ADVANCE, ATTN: ALEXANDRA RAMIREZ; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-908-945; PERSONAL; Property;
2005 AV from \$ 3,000 to \$ 4,847; TV from \$ 3,000 to \$ 4,847.

154-05-0814; MACHINING ENTERPRISES; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-217-501; PERSONAL; Property;
2005 AV from \$3,000,000 to \$3,775,412; TV from \$3,000,000 to \$3,775,412.

154-05-0815; WOLVERINE LASER; CLINTON TWP.; MACOMB COUNTY; CHIPPEWA VALLEY Sch. Dist.; 16-11-43-300-420; PERSONAL; Property;
2004 AV from \$ 0 to \$ 184,600; TV from \$ 0 to \$ 184,600.

154-05-0816; GARY S BURSTEIN, DDS; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-300-017-005; PERSONAL; Property;
2003 AV from \$ 6,300 to \$ 9,900; TV from \$ 6,300 to \$ 9,900;
2004 AV from \$ 5,900 to \$ 11,500; TV from \$ 5,900 to \$ 11,500;
2005 AV from \$ 5,500 to \$ 10,600; TV from \$ 5,500 to \$ 10,600.

154-05-0817; K & K DIE, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-16-200-043-847; PERSONAL; Property;
2005 AV from \$ 818,700 to \$ 825,100; TV from \$ 818,700 to \$ 825,100.

154-05-0818; BACHRACH CLOTHING, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-104-014-083; PERSONAL; Property;
2003 AV from \$ 58,100 to \$ 91,600; TV from \$ 58,100 to \$ 91,600;
2004 AV from \$ 51,400 to \$ 81,850; TV from \$ 51,400 to \$ 81,850.

154-05-0820; D'OAZIO DENTAL OFFICE; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-30-351-051-001; PERSONAL; Property;
2003 AV from \$ 36,400 to \$ 42,600; TV from \$ 36,400 to \$ 52,600.

Item 19 (continued):

154-05-0821; B-DRY SYSTEM OF SE MICHIGAN, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-28-378-003-001; PERSONAL; Property;

2003 AV from \$ 3,100 to \$ 7,900; TV from \$ 3,100 to \$ 7,900;

2004 AV from \$ 1,400 to \$ 7,300; TV from \$ 1,400 to \$ 7,300;

2005 AV from \$ 1,200 to \$ 6,900; TV from \$ 1,200 to \$ 6,900.

154-05-0822; ORLANDI GEAR COMPANY, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-33-326-001-001; PERSONAL; Property;

2003 AV from \$ 379,300 to \$ 391,150; TV from \$ 379,300 to \$ 391,150;

2004 AV from \$ 337,200 to \$ 371,600; TV from \$ 337,200 to \$ 371,600;

2005 AV from \$ 423,100 to \$ 452,800; TV from \$ 423,100 to \$ 452,800.

154-05-0823; FRANKLIN DRUGS; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-18-351-021-001; PERSONAL; Property;

2003 AV from \$ 20,000 to \$ 38,200; TV from \$ 20,000 to \$ 38,200;

2004 AV from \$ 22,500 to \$ 35,600; TV from \$ 22,500 to \$ 35,600;

2005 AV from \$ 2,700 to \$ 31,000; TV from \$ 2,700 to \$ 31,000.

154-05-0824; PODS, INC. ATTN: TAX DEPARTMENT; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-21-353-004-003; PERSONAL; Property;

2005 AV from \$ 0 to \$ 31,200; TV from \$ 0 to \$ 31,200.

154-05-0825; CHEMPROTECT, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-21-326-027-002; PERSONAL; Property;

2003 AV from \$ 46,100 to \$ 52,050; TV from \$ 46,100 to \$ 52,050.

154-05-0826; COMPUTER NETWORKING SERVICES, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-15-101-006-020; PERSONAL; Property;

2005 AV from \$ 0 to \$ 31,800; TV from \$ 0 to \$ 31,800.

154-05-0827; DIMENSIONS INTERNATIONAL, INC.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-29-427-025-003; PERSONAL; Property;

2005 AV from \$ 5,000 to \$ 66,400; TV from \$ 5,000 to \$ 66,400.

154-05-0828; ARTHUR A DONOVAN INSURANCE AGENCY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-19-226-014-001; PERSONAL; Property;

2003 AV from \$ 3,900 to \$ 9,200; TV from \$ 3,900 to \$ 9,200;

2004 AV from \$ 3,200 to \$ 10,200; TV from \$ 3,200 to \$ 10,200.

Item 19 (continued):

154-05-0829; WILLIAM D CAMPBELL, DDS, PC; CITY OF STERLING HEIGHTS; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 10-20-479-033-001; PERSONAL; Property;

2003 AV from \$ 33,800 to \$ 40,850; TV from \$ 33,800 to \$ 40,850;

2004 AV from \$ 31,700 to \$ 38,150; TV from \$ 31,700 to \$ 38,150;

2005 AV from \$ 32,600 to \$ 38,350; TV from \$ 32,600 to \$ 38,350.

154-05-0830; MIAMI INDUSTRIAL TRUCKS, INC.; FLINT TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 07-82-5994-05; PERSONAL; Property; 2005 AV from \$ 0 to \$ 19,400; TV from \$ 0 to \$ 19,400.

154-05-0831; SLEEP DOCTOR; FLINT TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 07-82-3228-05; PERSONAL; Property;

2005 AV from \$ 6,000 to \$ 12,000; TV from \$ 6,000 to \$ 12,000.

154-05-0832; H.P. FINANCIAL SERVICES; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-34917-8; PERSONAL; Property;

2005 AV from \$ 28,400 to \$ 44,700; TV from \$ 28,400 to \$ 44,700.

154-05-0833; DONALD E JOHNSON, JR.; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-42146-4; PERSONAL; Property;

2005 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,400.

154-05-0834; CARDTRONICS, LP; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-12474-5; PERSONAL; Property;

2005 AV from \$ 700 to \$ 2,500; TV from \$ 700 to \$ 2,500.

154-05-0835; ERICKSON & LINDSTROM CONSTRUCTION CO.; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-23820-1; PERSONAL; Property;

2005 AV from \$ 198,000 to \$ 209,100; TV from \$ 198,000 to \$ 209,100.

154-05-0836; FISERV SOLUTIONS, INC.; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-26031-2; PERSONAL; Property;

2005 AV from \$ 172,900 to \$ 191,500; TV from \$ 172,900 to \$ 191,500.

154-05-0837; TONY'S ATM SERVICE; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-79888-6; PERSONAL; Property;

2005 AV from \$ 0 to \$ 5,300; TV from \$ 0 to \$ 5,300.

154-05-0838; ROMENCE GARDEN & TRIM CENTER; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90029-425-B; PERSONAL; Property;

2003 AV from \$ 26,900 to \$ 48,700; TV from \$ 26,900 to \$ 48,700;

2004 AV from \$ 30,400 to \$ 52,650; TV from \$ 30,400 to \$ 52,650;

2005 AV from \$ 48,300 to \$ 47,450; TV from \$ 48,300 to \$ 47,450.

Item 19 (continued):

154-05-0839; IMPERIAL BEVERAGE COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; COMSTOCK Sch. Dist.; 9007560; PERSONAL; Property;
2004 AV from \$ 171,000 to \$ 182,250; TV from \$ 171,000 to \$ 182,250;
2005 AV from \$ 184,800 to \$ 186,200; TV from \$ 184,800 to \$ 186,200.

154-05-0840; HL BATTS & COPPER TREE FARMS; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9002718; PERSONAL; Property;
2003 AV from \$ 15,800 to \$ 25,800; TV from \$ 15,800 to \$ 25,800;
2004 AV from \$ 15,900 to \$ 23,300; TV from \$ 15,900 to \$ 23,300;
2005 AV from \$ 16,300 to \$ 22,350; TV from \$ 16,300 to \$ 22,350.

154-05-0841; PUBLIC WAREHOUSING, INC. DBA: TRINITY WAREHOUSING SERVICES; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9034103; PERSONAL; Property;
2004 AV from \$ 109,700 to \$ 115,000; TV from \$ 109,700 to \$ 115,000;
2005 AV from \$ 135,100 to \$ 136,400; TV from \$ 135,100 to \$ 136,400.

154-05-0842; DOCTERS INSULATION; GEORGETOWN TWP.; OTTAWA COUNTY; JENISON Sch. Dist.; 70-50-15-025-180; PERSONAL; Property;
2003 AV from \$ 14,000 to \$ 31,200; TV from \$ 14,000 to \$ 31,200;
2004 AV from \$ 12,700 to \$ 27,600; TV from \$ 12,700 to \$ 27,600;
2005 AV from \$ 11,700 to \$ 25,200; TV from \$ 11,700 to \$ 25,200.

154-05-0843; SEGA AMUSEMENTS USA, INC.; FRENCHTOWN TWP.; MONROE COUNTY; JEFFERSON Sch. Dist.; 580700089900; PERSONAL; Property; 2005 AV from \$ 0 to \$ 21,600; TV from \$ 0 to \$ 21,600.

154-05-0844; INTEGRITY HEALTHCARE; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-800-472-04; PERSONAL; Property;
2005 AV from \$ 5,810 to \$ 6,390; TV from \$ 5,810 to \$ 6,390.

154-05-0845; LASALLE SYSTEMS LEASING, INC. C/O ADVANCED PROPERTY TAX COMPLIANCE; BEDFORD TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-02-800-314-05; PERSONAL; Property;
2005 AV from \$ 0 to \$ 90; TV from \$ 0 to \$ 90.

154-05-0846; WILLIAM GRIFFIS; MILAN TWP.; MONROE COUNTY; BEDFORD Sch. Dist.; 58-11-003-012-00; REAL; Property;
2005 AV from \$ 0 to \$ 103,600; TV from \$ 0 to \$ 80,693.

154-05-0848; AIR LIFT COMPANY (MDM II, LLC); DELTA TWP.; EATON COUNTY; WAVERLY Sch. Dist.; 23-040-091-025-132-11; REAL; Property;
2005 AV from \$ 0 to \$ 844,300; TV from \$ 0 to \$ 813,558.

Item 19 (continued):

154-05-0849; C AND J LEASING CORPORATION; MERIDIAN CHARTER TWP.; INGHAM COUNTY; OKEMOS Sch. Dist.; 33-02-02-90-528-497; PERSONAL; Property;

2004 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,900;

2005 AV from \$ 0 to \$ 5,000; TV from \$ 0 to \$ 5,000;

154-05-0850; NOMAD HOSPITALITY GROUP - OKEMOS, LLC (GILBERT & BLAKES); MERIDIAN CHARTER TWP.; INGHAM COUNTY; OKEMOS Sch. Dist.; 33-02-02-90-528-386; PERSONAL; Property;

2005 AV from \$ 100,000 to \$ 118,100; TV from \$ 100,000 to \$ 118,100.

154-05-0851; AMERICA BY RAIL, INC.; MERIDIAN CHARTER TWP.; INGHAM COUNTY; OKEMOS Sch. Dist.; 33-02-02-90-520-859; PERSONAL; Property; 2005 AV from \$ 2,100 to \$ 5,200; TV from \$ 2,100 to \$ 5,200.

154-05-0852; SLEEP DOCTOR MATTRESS STORES; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1130-997; PERSONAL; Property;

2005 AV from \$ 11,400 to \$ 16,000; TV from \$ 11,400 to \$ 16,000.

154-05-0853; LYON FINANCIAL SERVICES, INC.; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-000-716; PERSONAL; Property;

2005 AV from \$ 33,919 to \$ 31,832; TV from \$ 33,919 to \$ 31,832.

154-05-0854; MICHIANA METRONET, INC. C/O MARY LYNN JOHNSON; LEROY TWP.; CALHOUN COUNTY; ATHENS Sch. Dist.; 13 14 350 027 01; PERSONAL; Property;

2002 AV from \$ 0 to \$ 15,000; TV from \$ 0 to \$ 15,000.

154-05-0855; STEEL FORM SYSTEMS, INC.; GRAND HAVEN TWP.; OTTAWA COUNTY; GRAND HAVEN Sch. Dist.; 70-50-16-197-425; PERSONAL; Property;

2005 AV from \$ 59,300 to \$ 104,200; TV from \$ 59,300 to \$ 104,200.

154-05-0856; A. GEMMEN & SONS; ALLENDALE TWP.; OTTAWA COUNTY; ALLENDALE Sch. Dist.; 70-50-11-054-003; PERSONAL; Property;

2004 AV from \$ 55,363 to \$ 33,900; TV from \$ 55,363 to \$ 33,900;

2005 AV from \$ 52,500 to \$ 29,600; TV from \$ 52,500 to \$ 29,600.

154-05-0857; JACKSON CITIZEN PATRIOT; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-261050000; PERSONAL; Property;

2003 AV from \$ 974,600 to \$ 966,500; TV from \$ 974,600 to \$ 966,500;

2004 AV from \$1,055,600 to \$1,038,500; TV from \$1,055,600 to \$1,038,500;

2005 AV from \$ 985,300 to \$ 959,700; TV from \$ 985,300 to \$ 959,700.

Item 19 (continued):

154-05-0858; SPARTON CORPORATION; BLACKMAN TWP.; JACKSON COUNTY; EAST JACKSON Sch. Dist.; 900-08-41-600-007-00; PERSONAL; Property;
2003 AV from \$ 521,112 to \$ 541,800; TV from \$ 521,112 to \$ 541,800;
2004 AV from \$ 498,386 to \$ 515,850; TV from \$ 498,386 to \$ 515,850.

154-05-0859; ARBOR HILLS COUNTRY CLUB; SPRING ARBOR TWP.; JACKSON COUNTY; WESTERN Sch. Dist.; 900-12-37-600-012-00; PERSONAL; Property;
2003 AV from \$ 222,568 to \$ 196,000; TV from \$ 222,568 to \$ 196,000;
2004 AV from \$ 202,277 to \$ 179,050; TV from \$ 202,277 to \$ 179,050;
2005 AV from \$ 188,542 to \$ 165,250; TV from \$ 188,542 to \$ 165,250.

154-05-0860; EDWARD D JONES & CO, LP, DBA: TAX REPORTING #25161; ADA TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-11-020-416; PERSONAL; Property;
2005 AV from \$ 3,650 to \$ 4,000; TV from \$ 3,650 to \$ 4,000.

154-05-0861; EDWARD D JONES & CO, LP, DBA: TAX REPORTING #25161; ADA TWP.; KENT COUNTY; FOREST HILLS Sch. Dist.; 41-50-11-020-845; PERSONAL; Property;
2005 AV from \$ 8,550 to \$ 9,100; TV from \$ 8,550 to \$ 9,100.

154-05-0862; HPSC, INC.; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-025-085; PERSONAL; Property;
2005 AV from \$ 14,300 to \$ 5,800; TV from \$ 14,300 to \$ 5,800.

154-05-0863; GLOBAL INFUSION, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-930; PERSONAL; Property; 2005 AV from \$ 4,000 to \$ 116,300; TV from \$ 4,000 to \$ 116,300.

154-05-0864; G.E. CAPITAL CORP. PROPERTY TAX COMPLIANCE; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-025-317; PERSONAL; Property;
2005 AV from \$ 0 to \$ 1,600; TV from \$ 0 to \$ 1,600.

154-05-0865; G. E. CAPITAL CORP. PROPERTY TAX COMPLIANCE; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-012-342; PERSONAL; Property;
2005 AV from \$2,668,000 to \$2,677,100; TV from \$2,668,000 to \$2,677,100.

154-05-0866; HOSIRA WORLD-WIDE, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-216; PERSONAL; Property; 2005 AV from \$ 44,100 to \$ 54,000; TV from \$ 44,100 to \$ 54,000.

Item 19 (continued):

154-05-0867; SLEEP DOCTOR, LLC C/O ROGER WARDELL; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-024-149; PERSONAL; Property;
2005 AV from \$ 5,500 to \$ 24,800; TV from \$ 5,500 to \$ 24,800.

154-05-0868; JAD DEVELOPMENT; PLAINFIELD TWP.; KENT COUNTY; ROCKFORD Sch. Dist.; 41-10-21-226-045; REAL; Property;
2003 AV from \$ 0 to \$ 26,500; TV from \$ 0 to \$ 26,500;
2004 AV from \$ 0 to \$ 31,800; TV from \$ 0 to \$ 26,897.

154-05-0869; SLEEP DOCTOR, LLC C/O ROGER WARDELL; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-023-320; PERSONAL; Property;
2005 AV from \$ 9,000 to \$ 8,300; TV from \$ 9,000 to \$ 8,300.

154-05-0870; QUALEX, INC. ATTN: TAX DEPT.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-108-638; PERSONAL; Property;
2005 AV from \$ 54,100 to \$ 97,800; TV from \$ 54,100 to \$ 97,800.

154-05-0871; PEPPER CONSTRUCTION CO.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-01-51-109-245; PERSONAL; Property;
2005 AV from \$ 100,000 to \$ 177,200; TV from \$ 100,000 to \$ 177,200.

154-05-0873; DAVE'S CROWN & BRIDGE/CENTRIC LABS, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 41-03-71-536-375; PERSONAL; Property;
2004 AV from \$ 62,500 to \$ 97,700; TV from \$ 65,200 to \$ 97,700;
2005 AV from \$ 69,500 to \$ 110,600; TV from \$ 69,500 to \$ 110,600.

154-05-0874; DIRK WALTZ BUICK-OLDS-JEEP; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-23-02-200; PERSONAL; Property;
2003 AV from \$ 130,500 to \$ 147,250; TV from \$ 130,500 to \$ 147,250;
2004 AV from \$ 112,200 to \$ 128,800; TV from \$ 112,200 to \$ 128,800;
2005 AV from \$ 138,600 to \$ 139,850; TV from \$ 138,600 to \$ 139,850.

154-05-0875; HURON MAT RENTALS OF MICHIGAN; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-08-10-550; PERSONAL; Property;
2003 AV from \$ 72,100 to \$ 67,150; TV from \$ 72,100 to \$ 67,150;
2004 AV from \$ 69,700 to \$ 64,550; TV from \$ 69,700 to \$ 64,550;
2005 AV from \$ 67,100 to \$ 61,000; TV from \$ 67,100 to \$ 61,000.

Item 19 (continued):

154-05-0876; ACG (AAA MICHIGAN); CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-01-24-300; PERSONAL; Property;
2003 AV from \$ 45,600 to \$ 49,450; TV from \$ 45,600 to \$ 49,450;
2004 AV from \$ 36,100 to \$ 43,400; TV from \$ 36,100 to \$ 43,400;
2005 AV from \$ 35,700 to \$ 43,000; TV from \$ 35,700 to \$ 43,000.

154-05-0877; DUNHAM'S DISCOUNT SPORTS; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-04-10-150; PERSONAL; Property;
2003 AV from \$ 58,400 to \$ 72,150; TV from \$ 58,400 to \$ 72,150;
2004 AV from \$ 48,200 to \$ 60,200; TV from \$ 48,200 to \$ 60,200;
2005 AV from \$ 73,100 to \$ 52,600; TV from \$ 73,100 to \$ 52,600.

154-05-0878; ENVIRO TECH COATINGS; CITY OF MIDLAND; MIDLAND COUNTY; MIDLAND Sch. Dist.; 19-05-12-375; PERSONAL; Property;
2003 AV from \$ 146,400 to \$ 156,800; TV from \$ 146,400 to \$ 156,800;
2004 AV from \$ 128,600 to \$ 140,250; TV from \$ 128,600 to \$ 140,250;
2005 AV from \$ 116,600 to \$ 126,150; TV from \$ 116,600 to \$ 126,150.

154-05-0879; JAMES & KATHLEEN HAYDEN; CITY OF SOUTH HAVEN; VAN BUREN COUNTY; SOUTH HAVEN Sch. Dist.; 80-53-887-001-00; REAL; Property;
2004 AV from \$ 117,100 to \$ 123,200; TV from \$ 117,100 to \$ 123,200;
2005 AV from \$ 121,600 to \$ 127,700; TV from \$ 119,793 to \$ 126,033.

154-05-0880; MANCHESTER COLLISION, INC.; MANCHESTER TWP.; WASHTENAW COUNTY; MANCHESTER Sch. Dist.; P-99-10-005-970; PERSONAL; Property;
2004 AV from \$ 39,050 to \$ 49,850; TV from \$ 39,050 to \$ 49,850.

154-05-0881; LSG/SKY CHEF #1399; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80 999 00 0617 000; PERSONAL; Property;
2003 AV from \$ 151,300 to \$ 423,100; TV from \$ 151,300 to \$ 423,100;
2004 AV from \$ 123,900 to \$ 331,850; TV from \$ 123,900 to \$ 331,850.

154-05-0882; THE KROGER COMPANY OF MICHIGAN; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-5407-000; PERSONAL; Property;
2003 AV from \$1,336,610 to \$1,471,700; TV from \$1,336,610 to \$1,471,700.

154-05-0883; LANIER WORLDWIDE, INC.; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54 999 99 0802 000; PERSONAL; Property;
2003 AV from \$ 38,600 to \$ 44,050; TV from \$ 38,600 to \$ 44,050;
2004 AV from \$ 38,300 to \$ 44,950; TV from \$ 38,300 to \$ 44,950.

Item 19 (continued):

154-05-0884; WESTMINSTER PARK DEVELOPMENT COMPANY; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-17-651-031; REAL; Property;
2005 AV from \$ 125,400 to \$ 23,000; TV from \$ 125,400 to \$ 23,000.

154-05-0906; THE SKIN SPA PLLC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 99-00-005-231; PERSONAL; Property;
2005 AV from \$ 0 to \$ 103,270; TV from \$ 0 to \$ 103,270.

Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter for lack of jurisdiction:
MCL 211.154 Petition 154-05-0007 Dependable Equipment Leasing
Parcel No. 41-50-11-020-354 It appears that there is no omitted or incorrectly reported property concerning the above-referenced petition. The assessment appears to have been estimated. Taxpayer is requesting that the State Tax Commission determine if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter for lack of jurisdiction:
MCL 211.154 Petition 154-04-3460 Douglas & Rev. Gloria Johnson
Parcel No. 22095623 It appears that there is no omitted or incorrectly reported property concerning the above-referenced petition. The assessment appears to have been estimated. Taxpayer is requesting that the State Tax Commission determine if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter for lack of jurisdiction:
MCL 211.154 Petition 154-04-3461 Douglas & Rev. Gloria Johnson
Parcel No. 22095624 It appears that there is no omitted or incorrectly reported property concerning the above-referenced petition. The assessment appears to have been estimated. Taxpayer is requesting that the State Tax Commission determine if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter for lack of jurisdiction:
MCL 211.154 Petition 154-04-0429 West River Machine
Parcel No. 11-05-9999-0442-00-7 It appears that there is no omitted or incorrectly reported property concerning the above-referenced petition. The assessment appears to have been estimated. Taxpayer is requesting that the State Tax Commission determine if there is a lack of jurisdiction.

Item 20 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the below-referenced matter for lack of jurisdiction:

MCL 211.154 Petition 154-05-0373 Kraft Leasing

Parcel No. 41-50-65-025-278 It appears that there is no omitted or incorrectly reported property concerning the above-referenced petition. The assessment appears to have been estimated. Taxpayer is requesting that the State Tax Commission determine if there is a lack of jurisdiction.

It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0397 Kimberly Burkhart

Parcel No. 11-11-101-048 An official order was issued for the above-referenced file on September 28, 2004. Notice was received that the taxpayer purchased the property in 2004. The order issued was for the tax year assessment 2002.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1589 Professional Counseling

Parcel No. 06-999-0761-025 An amended official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate for the tax year 2002 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1815 Lakeview Chiropractic

Parcel No. 06-999-0549-000 An amended official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that incorrect tax rates for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-03-2100 Nina McDonald

Parcel No. 49-003-233-015-00 An official order was issued for the above-referenced property owner on October 29, 2004. Notice was received that there was a transfer of ownership in 2003 and the requested assessments for the years 2001, 2002, and 2004 be removed. The year 2004 was correctly uncapped and tax collection has been satisfied for this parcel. The amended order should contain only the tax year 2003.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0967 Autologic Engineering

Parcel No. G-99-00-004-019 An official order was issued for the above-referenced taxpayer on January 11, 2005. Notice was received that an incorrect amount for the Requested Taxable Valuation for the year 2004 had been issued.

Item 20 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3485 Meemic Insurance Co.

Parcel No. 02-99-00-092-045 An official order was issued for the above-referenced taxpayer on January 25, 2005. Notice was received that an incorrect amounts for the Original Assessed and Taxable Valuations for the year 2002 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2046 Machine-A-Mation Corp.

Parcel No. 20-999-0094-200 An official order was issued for the above-referenced taxpayer on January 26, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3955 Yale Industries Inc.

Parcel No. 08-999-0097-000 An official order was issued for the above-referenced taxpayer on March 1, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3958 A & P Tea Co./Farmer Jack's

Parcel No. 74-14-999-1040-000 An official order was issued for the above-referenced property owner on March 1, 2005. Notice was received that an incorrect tax rate for the year 2002 and an incorrect tax rate for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3356 H & R Block Financial Advisors

Parcel No. 02992211.02 An official order was issued for the above-referenced property owner on March 10, 2005. Notice was received that an incorrect parcel code number and address had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2089 Art Van Furniture Inc.

Parcel No. 28-999-0004-200 An official order was issued for the above-referenced taxpayer on March 11, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the years 2003 and 2004 had been submitted.

Item 20 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2598 Spectrasite Communications

Parcel No. 30-998-5008-000 An official order was issued for the above-referenced taxpayer on March 11, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the petition in the below-referenced matter:

MCL 211.154 Petition 154-04-1772 Carty Family Trust

Parcel No. 49-003-424-021-30 The STC made a determination to approve the requested assessments for the tax years 2002, 2003, and 2004 for the above-referenced taxpayer. Notice was received that there was a transfer of ownership on March 15, 2005, prior to the initial determination and should be dismissed.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2273 Fletcher & Galica PC

Parcel No. 06-999-0920-000 An amended official order was issued for the above-referenced property owner on March 23, 2005. Notice was received that incorrect tax rates for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3855 Modern Plastic Technology

Parcel No. 28-901-0013-000 An official order was issued for the above-referenced property owner on April 12, 2005. Notice was received that an incorrect tax rate for the years 2003 and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3856 Modern Plastic Technology

Parcel No. 28-901-0010-000 An official order was issued for the above-referenced property owner on April 12, 2005. Notice was received that an incorrect tax rate for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-4224 Al Ajami Restaurant

Parcel No. 84-0001-689900 An official order was issued for the above-referenced taxpayer on April 12, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2003 had been submitted.

Item 20 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2819 EB Eddy Paper Inc.

Parcel No. 06-901-0125-000 An official order was issued for the above-referenced property owner on April 25, 2005. Notice was received that an incorrect tax rate for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3562 Early Warning Healthcare Institute

Parcel No. 02-99-00-003-074 An official order was issued for the above-referenced taxpayer on April 25, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0357 The Appraisal Office

Parcel No. 33-20-90-43-057-970 An official order was issued for the above-referenced petition on May 9, 2005. A revised petition had been submitted with the taxpayer's concurrence. The original order contained only the tax year 2005. The revised petition requests that the order include the tax years 2003 and 2004 also.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-05-0408 Creative Seating Innovations Inc.

Parcel No. 88-99-00-322-380 An official order was issued for the above-referenced property owner on May 9, 2005. Notice was received that incorrect School District had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3133 Delphi Automotive Systems

Parcel No. 70-57-44-097-244 An official order was issued for the above-referenced taxpayer on May 19, 2005. Notice was received that incorrect amounts for the 2002 Requested Assessed and 2003 Original Taxable Valuations had been issued.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2049 Aeropostale Inc. #367

Parcel No. 74-20-999-0115-224 An amended official order was issued for the above-referenced taxpayer on May 23, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2002 had been submitted.

Item 20 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2054 Hot Topic

Parcel No. 20-999-0115-227 An amended official order was issued for the above-referenced taxpayer on May 23, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2086 Yamaha Motor Corp. USA

Parcel No. 20-999-0113-400 An amended official order was issued for the above-referenced taxpayer on May 23, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2002 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2593 Chi Chi's Inc. #423

Parcel No. 20-999-0020-000 An amended official order was issued for the above-referenced taxpayer on May 23, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3560 George P Johnson Co.

Parcel No. 02-99-00-097-039 An amended official order was issued for the above-referenced taxpayer on May 23, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3603 Rousch Industries Inc.

Parcel No. 02-99-00-000-131 An amended official order was issued for the above-referenced taxpayer on May 23, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2004 had been submitted.

Item 20 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3956 Carl & Mary Vermeesch

Parcel No. 74-10-025-3002-000 An official order was issued for the above-referenced taxpayer on June 1, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the years 2003 and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-3957 Arthur & Joyce Laupichler

Parcel No. 74-10-004-3002-000 An official order was issued for the above-referenced taxpayer on June 1, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the years 2003 and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-4298 Valassis Manufacturing Co.

Parcel No. 46-999-00-7981-000 An official order was issued for the above-referenced taxpayer on June 1, 2005. Notice was received that incorrect amounts for the Requested Assessed and Taxable Valuations for the years 2002, 2003, and 2004 had been submitted. A revised petition was received with the taxpayers concurrence with the revised figures.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0748 Origins #928 ELC Beauty LLC

Parcel No. 88-99-00-307-220 An official order was issued for the above-referenced property owner on June 14, 2005. Notice was received that an incorrect parcel code number had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-0763 Crispheart Produce Inc.

Parcel No. 70-50-72-003-450 An official order was issued for the above-referenced taxpayer on June 14, 2005. Notice was received that incorrect amounts for the Original Assessed and Taxable Valuations for the year 2005 had been submitted.

- Item 21. The Commission requested advice from legal counsel regarding the letter from the Office of the Wayne County Circuit Court Clerk including a copy of the Court's decision dated March 18, 2005, in *Ford Motor Company v Michigan State Tax Commission*, Case Nos. 04-430612-AA, 04-430613AA, and 04-430614AA.

- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved the correction to the Minutes of the State Tax Commission Meeting held on March 22, 2005. The following correction should apply: Classification Appeal No. 04-132 from Residential Real to Agricultural Real and Classification Appeal No. 04-133 from Agricultural Real to Residential Real.
- Item 23. It was moved by Lupi, supported by Roberts, and unanimously approved to request the Attorney General for an informal opinion on the question of the ability of the State Tax Commission to administratively remove the DNR lands subject to PILT from State Equalization.
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved the request by Walter Fratzke, Department of Treasury, to the Attorney General's Office to appeal the decision in *Keweenaw Bay Indian Community v Robert Naftaly, et al*, United States District Court No. 2:03-cv-170.
- Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved the proposed STC Memo to the Assessors and Equalization Directors regarding the Application of the "Headlee Rollback" to Millages Levied Against Property Located in a Renaissance Zone.
- Item 26. It was moved by Roberts, supported by Naftaly, and unanimously approved to cancel the Called STC Meeting for August 1, 2005.

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:42 A.M.

DATED TYPED: August 9, 2005

DATE APPROVED: August 23, 2005

Robert H. Naftaly, Chair
State Tax Commission

Robert R. Lupi, Member
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission